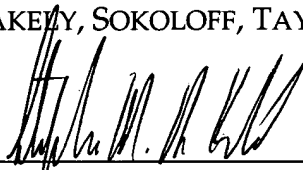


REMARKS

No fee is believed to be owed, as appropriate fees were submitted with the original Amendment and Response filed on July 29, 2004. If fees are due, however, please charge any shortages and credit any overages to Deposit Account No. 02-2666. Any necessary extension of time for response not already requested is hereby requested. Please charge any corresponding fee to Deposit Account No. 02-2666.

Respectfully submitted,

BLAKEY, SOKOLOFF, TAYLOR & ZAFMAN LLP



Date: September 17, 2004

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